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Stigma management and justifications of the self in denazification accounts

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Purpose – This article studies how two accounting professors at a German university dealt with their denazification, a process carried out by the Allied Forces following World War II to free German society from Nazi ideology. It is argued that the professors carried a stigma due to their affiliation with a university that had been aligned with the Nazi state apparatus.

Design/methodology/approach – The paper uses Goffman's work on 'Stigma' (1963/86) and 'Frame Analysis' (1974/86) to explore how the professors aimed to dismiss any link with the Nazi regime. Primary sources from the university archives were accessed with a particular focus on the professors' post-war justification accounts.

Findings – The paper shows how the professors created a particular frame, which they supported by downplaying frame breaks, primarily their Nazi party memberships. Instead, they were preoccupied with what Goffman (1974/86) terms 'the vulnerability of experience', exploiting that their past behavior requires context and is thus open to interpretation. The professors themselves provide this guidance to readers, which is a strategy that we call 'authoring' of past information.

Originality/value – The paper shows how 'counter accounts' can be constructed by assigning roles and powers to characters therein and by providing context and interpreting behavior on behalf of the readers. It is suggested that this 'authoring' of past information is successful only on the surface. A closer examination unveils ambiguity, making this strategy risky and fragile.

Keywords stigma management, frame analysis, justification accounts, accounting professors, denazification, Third Reich

Paper type Research paper

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1. Introduction

The roles and behaviors of individuals involved in or associated with financial scandals feature as an important topic in the accounting literature. Historical studies have shown how accountants and financial professionals engaged in ‘villainous’ activities when the first professional bodies were formed (Walker, 1996; Chandler *et al.*, 2008). Contemporary studies have begun to explore how individuals, in retrospect, construct information leading up to a scandal, make sense of their involvement, or justify their behavior. Gendron and Spira (2010) have shed light on the impact of Arthur Andersen’s breakdown on the identity narratives of the firm’s former employees and their efforts to incorporate events into a continuing self-narrative.¹ Similarly, Gendron *et al.* (2016) have examined the stories of whistleblowers, focusing on how metaphors are used to support perceptions of fairness in financial markets. In contrast to studying the aftermath of scandals, Stolowy *et al.* (2014) have explored how Bernard Madoff’s company constructed itself as a trustworthy investment opportunity before the operation was revealed as a Ponzi scheme. It is not only the making sense of events that these studies examine, but more fundamentally the question of what the underlying social reality is and how it is treated or constructed. Facts can be positioned as something else and the meaning of texts and documents can be shifted at the discretion of the authors. While the literature has touched on these issues, it is not yet fully explored how individuals’ explanations of events possibly create a different social reality.

This issue becomes even more important when considering documents that are intended to relieve the author from being held accountable. Such texts are prevalent in the corporate world, and the accounting literature has shown them to be carefully crafted to manage their impact on the reader (Merkl-Davies and Brennan, 2011; Evans and Pierpoint, 2015), with the originating organization taking into account the readership of reports and what this audience expects to hear or read (Skaerbaek, 2005; Christensen and Skaerbaek, 2007). It has also been shown that individuals engage in retrospective sense-making by providing justifications for actions and events (Merkl-Davies *et al.*, 2011). The need to actively deal with personal accountability issues may be particularly pervasive if an individual carries – or is perceived to carry – a stigma, which is an attribute or characteristic that discredits the individual (Goffman, 1963/86). The emergence and management of stigmas have been studied in accounting contexts (Walker, 2008; Solomon *et al.*, 2013), often with a particular focus on the audit profession (Jeacle, 2008).

We contribute to this debate by analyzing personal justifications written to challenge the hegemonic view that the authoring individual is stigmatized. We examine the historical setting of the *Entnazifizierung* (denazification) taking place in Germany after World War II. It was a period when every German individual was suspected to carry the ‘Nazi stigma’ and when, between

¹ There are subtle differences between narratives, stories and (non-numerical) accounts. Whereas (self-)narratives contain sequences of events with the purpose of arguing a point (about the narrator), stories additionally contain a more or less structured plot (Boje, 1991; Ibarra and Barbulescu, 2010). Accounts may have features of both, but typically respond to a perceived call for justification or accountability. We use these terms interchangeably.

April 1945 and mid-1946, Germans under the jurisdiction of the Allied Military Government had to formally disclose any relation to and involvement with Adolf Hitler's regime and to be judged as to their role during the Nazi era. This assessment formed the basis for determining the consequences imposed on the individual citizen, and it resulted in people being removed from office or prosecuted and sentenced to camps, prison or, in the case of war criminals, death. Hence, people had strong incentives to provide 'evidence' that detached them as far as possible from the Nazi regime and the stigma of that period. Relying on Goffman's work on 'Stigma' (1963/86) and 'Frame Analysis' (1974/86), we study the cases of two eminent German accounting academics at the *Handelshochschule Leipzig*, the first free-standing business school in the German-speaking area: Hermann Großmann, who was a *Professor für Betriebswirtschaftslehre und Steuerkunde* (professor of business economics and taxation), and Wilhelm Hasenack, who was a *Professor für Betriebswirtschaftslehre insbesondere Bankbetriebslehre und Leiter des Steuer-Instituts* (professor of business economics, banking and director of the tax institute). Both provided personal justifications as supplements to their denazification questionnaires, in which they portrayed themselves and their lives between 1933 and 1945, arguing that the *Handelshochschule Leipzig's* organizational stigma should not be transferred onto them as individuals.

We treat Großmann's and Hasenack's comprehensive essays as 'counter accounts', which were written to challenge an official position and which narrate an alternative interpretation of events. In an accounting context, 'counter accounts' can appear in a variety of forms, styles, and substances. For example, Gallhofer *et al.* (2006) examine web sites as 'counter accounts' in their study of online reporting practices, whereas Lehman *et al.* (2016) employ immigrant narratives to investigate immigration policies. 'Counter accounts' can be written stories or oral testimonies that are employed to make oneself heard, obtain credibility and status, or avoid negative consequences for the individual or organization, comprising a heterogeneous and diverse set of materials. In line with such an understanding of 'counter accounts', we argue that Großmann and Hasenack prepared their justifications in a context of a power imbalance and with a view to challenge the hegemonic predisposition of being stigmatized. As the Allied Military Government had many means to expose individuals that were affiliated with the Nazi regime to severe personal consequences, the two professors carefully crafted 'counter accounts' to challenge the view that they had been 'Nazis' and should face the consequences of this stigma.

By examining the role of accounting professors in the Nazi era and how these people justified their actions and behavior, we contribute to the limited literature on accounting and accountants during this historical period. Funnell (1998) as well as Lippman and Wilson (2007) have studied how accounting techniques have assisted the Nazis in the Holocaust, whereas Walker (2000) has examined the organization of the Fifth International Congress on Accounting under the auspices of the Nazi regime. Apart from some coverage in the German literature on the history of *Betriebswirtschaftslehre* (Schneider, 2001; Mantel, 2009), little has been written on the role of

accounting academics during that time. To be sure, “zealous protestations of loyalty [...] were repeated by hundreds of [professional] groups all over Germany” (Jarausch, 1990, p. 3). Yet, professors have different social status and backgrounds than, for example, blue-collar workers. By education and training, they are enabled to craft justification documents with eloquence and persuasion. Professors of accounting might be particularly skillful in and have expertise with responding to calls for accountability. While this could also be true for lawyers or professors of law, it is of interest to us, as accounting academics, to explore how our predecessors experienced the Nazi ideology and politics, and how they made sense of these experiences.

In summary, we suggest that our analysis enhances our understanding of how individuals control information about themselves in a historical context that had put them in a distressing and shameful situation. In particular, we examine how stigmatized individuals employ counter accounts as a form of self-narrative reflecting on the Nazi period. We suggest that the two accounting professors used their formal justifications to describe their behavior, actions and mindsets in a way most suitable to be judged as ‘not guilty’. This crafting of the accounts is similar to an ‘author’ writing a fictional story and assigning particular biographies to the story’s characters. The author describes the context during which particular activities occur and assigns roles, power and control to the characters, pre-determines and interprets their actions. The two professors behaved in a similar way and assumed, for example, the ability to definitely judge the impact of their narrated actions on other characters. Given that the events described in their justifications lie in the past, the ‘authors’ used the limited availability of evidence to their advantage and, hence, exploited the ‘vulnerabilities of experience’, that is, the fact that there is not one true account of past events (Goffman, 1974/86). As such a setup might also work against the credibility of the ‘authors’, the two professors supported their claims by using a variety of evidence, such as witnesses or surviving documents. We show that ambiguity abides and it is ex post difficult to judge the substance of the resulting manuscripts, the biographies presented and the roles claimed. Hence, ‘authoring’ past information is risky, fragile, and not always successful because it masquerades or obfuscates the true nature and substance of an ‘account’. Providing further evidence of the limits of accountability (Messner, 2009), we suggest that the ‘authoring’ of information leaves the reader wondering how much of the social reality narrated in an account has been constructed, or, more bluntly, what and how much is true or false.

The remainder of the paper is organized as follows. The next section presents our theoretical framework on stigma transfer, frame analysis and the ‘authoring’ of information. We then explain our research methods, before analyzing the emergence of the organizational stigma at the *Handelshochschule Leipzig* in the Nazi period and the two professors’ justification accounts. The final section of the paper concludes.

2. Stigma management and justification accounts

This paper focuses on conduct stigmas, which emerge “when individuals take intentional action that violates legal or societal norms” (Semadeni *et al.*, 2008, p. 558). Unlike other “deeply discrediting” attributes (Goffman, 1963/86, p. 3), a conduct stigma can be concealed such that the individual bearing the stigma may not be discredited, but is discreditable. It is of a broad form and includes any incongruence between a group’s shared values and social norms (Goffman, 1963/86). Such deviation only becomes a stigma through a socially constructed process that begins with a singling out of an individual, who is specifically blamed, and ends when a critical mass of group members accept the claims of incongruence (Devers *et al.*, 2009). Conduct stigma brings with itself not simply others’ disregard, but also more tangible costs in that it can impact negatively one’s professional career (Sutton and Callahan, 1987).

A stigma may not only be carried by a discredited or discreditable individual. It may also be assumed by “sympathetic others who are ready to adopt [the individual’s] standpoint in the world and to share with him the feeling that he is human and “essentially” normal in spite of appearances and in spite of his own self-doubts” (Goffman, 1963/86, pp. 19-20). This group is treated as if also stigmatized and assumes a “courtesy stigma”, carrying “a burden that is not “really” theirs” (Goffman, 1963/86, p. 31).

The concept of courtesy stigma has inspired organizational and management studies on how a stigma is embraced by association and related issues on stigma transfer. It has been explored how group misconduct is apportioned to individual members, for example, how managers are penalized for negative organizational outcomes via scapegoating (Pozner, 2008). Identity contamination by affiliation has been discussed for two kinds of organizational stigmas. On the one hand, stigmas can result from certain events, such as bankruptcy, industrial accidents or product defects, and may lead to an organizational blemish that an employee needs to recover from. On the other hand, a core stigma results from the disapproval of an organization’s core activities and such organizations are consequently involved in boundary management processes (Hudson and Okhuysen, 2009). As shown in the identity narratives of former Arthur Andersen partners (Gendron and Spira, 2010), it is by mere affiliation with a stigmatized organization that individual employees may assume a stigma. In turn, the stigma transfer gives rise to stigma management by way of self-justification and self-presentation.

Information control through staging and framing a justification account

A conduct stigma raises questions of responsibility (Page, 1984) and individuals may be concerned with controlling information about it or concealing it to avoid at least some penalties of perceived responsibility (Semadeni *et al.*, 2008). Individuals are hence concerned with managing their connection to stigmatizing events in an organizational context (Page, 1984). This

connection can be created via a time link or an accountability link (Semadeni *et al.*, 2008).² The former exists if an individual was employed at a certain organization when the stigmatizing event took place and does not require direct connection or responsibility. An accountability link does not require a time link, but “exists when an individual has authority over a given situation” (Semadeni *et al.*, 2008, p. 558).

Stigma management involves the manipulation of the link between an individual and the stigmatizing event and is exerted differently depending on whether a person is only discreditable or has already been discredited (Semadeni *et al.*, 2008). If information about a person’s stigma has not been disclosed, the individual may attempt to hide the information about the failing (Goffman, 1963/86). This ‘passing’ as normal, that is, without the stigma becoming apparent, is a result of the great rewards of being seen without blemish.

Yet, once discredited, individuals need to cope with the stigma that is now commonly known. While removing a stigma may be challenging, “influencing external reactions following a damaged reputation may be less difficult” (Gomulya and Boeker, 2014, p. 1780). Such steering of others’ reaction to a stigma can be considered as the primary motivation behind the justification accounts we analyze. The two accounting professors crafted narratives that were to alter others’ views of them as Nazi followers. Writing these accounts gave the two individuals an opportunity to dismiss any accountability link with the regime. Goffman (1963/86, p. 62) supports that a biography is “subject to retrospective construction” and can, hence, be altered. While an individual can have only one biography, one can have a multiplicity of selves from the perspective of social roles, sustaining different selves and, to an extent, claiming that one is no longer the person one used to be. Yet, the right to be silent about one’s past is possessed only by those who have nothing to hide. Everyone else needs to have a memory, that is, an accurate and ready account of events in one’s mind. This account or frame can be subject to “the over-communication of some facts and the under-communication of others” (Goffman, 1959/90, p. 141). Such impression management is not to be understood as a deliberate misrepresentation of facts. Discrepancies are considered unintentional or accidental, providing the presenter with the benefit of doubt, as one tries to show oneself in the best light. In turn, the audience wants to believe the story and tolerates some deviation from the norm (Solomon *et al.*, 2013).

In this paper, we use Goffman’s (1974/86) frame analysis to study the two professors’ accounts. Goffman’s sociology is particularly suited for this endeavor because it analyzes the organization of human behavior in social interactions (Christensen and Skaerbaek, 2007). That is, Goffman (1974/86, p. 21) argues for the existence of “primary frameworks [...] as a system of entities, postulates and rules [...] to locate, perceive, identify and label” the range of behaviors and interactions falling under this framework. Put differently, a framework represents “the tacit stocks of knowledge that actors draw upon in their everyday interaction” (Christensen and

² Location is a third possible link, but is not needed for conduct stigmas (Semadeni *et al.*, 2008).

Skaerbaek, 2007, p. 105). Seeking to understand the postulates and rules of these frameworks is then the main task of researchers investigating the effect of reports or accounts on the narrators' audience. That is, the individuals behind our narratives intended to present themselves as non-Nazis or "normal", to remain in Goffman's (1963/86) terms. Hence, their frame is used to present a line of activities that contains the organizational rules and premises one would expect from a non-Nazi citizen. Such a narrative could put forward convincing elements of, for instance, staying remote from Nazi activities, while seeking closeness to events that make the narrators or protagonists appear oppressed by the regime due to their otherness. Recounting these anecdotes in a convincing way then provides context to the episodes, seen "as immediately available events which are compatible with one frame understanding and incompatible with others" (Goffman, 1974/86, p. 441). The narrator actively seeks to relay sequences of events that support the frame as evidence, thus amplifying the frame by arguing that a particular event or anecdote is most salient to characterize the narrator. At the same time, this procedure also results in a basic dilemma: "Whatever it is that generates sureness is precisely what will be employed by those who want to mislead us" (Goffman, 1974/86, p. 251). Hence, any evidence that would support the frame is open for manipulation and efforts might be made to fake evidence. The result would be a fabricated frame, creating "a false belief about what it is that is going on" (Goffman, 1974/86, p. 83). Yet, frame analysis is not meant to expose where a user of a framework has been deceived, but it is "a matter of uncovering the underlying hidden constructions" that have the potential to shift meanings and representations (Skaerbaek, 2005, p. 390).

We do not preclude the possibility that evidence has been faked, but suggest that the professors aimed to present themselves favorably by way of impression management. Specifically, we argue that the professors' justifications resemble Goffmanesque stage plays. Goffman (1959/90) extensively builds on a dramaturgical setting to examine "the strategic conduct of performers in their efforts to perform impressively" to their audience (Skaerbaek, 2005, p. 387). The notion of stage plays looks at the ways that individuals present themselves to others, arguing that they take on particular roles and go to great lengths to play these roles, aiming to avoid any slips and embarrassments in order to get acceptance from the audience about the way the roles are performed. In our case, we may argue that the two professors are actors presenting themselves to an audience that is interested in their attitudes, socio-economic status, and their competences. The narrators emphasize desired impressions and gloss over or exclude the lesser characteristics to assume the role of a non-Nazi citizen. As they may have secrets that could undermine their roles, the actors let the audience access some of them – 'free secrets' – that do not discredit "the image one was presenting of oneself" (Goffman, 1959/90, p. 143). In contrast, the narrators may also have 'dark secrets' which they will conceal, as these are "incompatible with the image of self that the [actor] attempts to maintain before its audience" (Goffman, 1959/90, p. 140). Taken together, the two professors are seen as actors who get to choose not only the costumes they wear, but also the setting in which they perform as well as the entire act. This careful design of the front stage makes it easier to perform a coherent play, as the professors could actually write

the entire stage play and manage any secrets to be relayed to the audience, all with an eye to playing the roles of non-Nazi citizens convincingly.

'Frame breaks' and the 'vulnerabilities of experience'

Being written as stage plays, the 'counter accounts' thus constitute frames that were to dismiss an accountability link via association with the regime. They had to address any corroborating evidence or actions of the selves during the stigmatizing period. In turn, they also had to deal with past behavior – potentially known to the audience – that may not fully be in line with the frame offered in the accounts. We make use of Goffman's (1974/86) concepts of 'breaking frame' and 'the vulnerabilities of experience' to analyze the professors' explanations of such behavior.³ A frame break relates to events that conflict with the entities, postulates and rules of the primary framework offered by the narrator. To put it in Goffman's (1974/86, p. 347) terms:

“Given that the frame applied to an activity is expected to enable us to come to terms with all events in that activity (informing and regulating many of them), it is understandable that the unmanageable might occur, an occurrence which cannot be effectively ignored and to which the frame cannot be applied, with resulting bewilderment and chagrin on the part of the participants. In brief, a break can occur in the applicability of the frame, a break in its governance.”

Applied to the accounts we study, the narrated frame of a non-Nazi breaks if, for example, the individual had been a member of the Nazi party or participated in activities of Nazi organizations. The audience would then have to consider “what the delict means and what should be done about it” (Goffman, 1974/86, p. 346). Any knowledge or appearance of a frame break would not only challenge the entire frame, but also carry personal consequences for the narrators, potentially affecting their professional careers (Sutton and Callahan, 1987).

Frame breaks hint at the difficulty of understanding “what it is that is going on” (Goffman, 1974/86, p. 439). Thus, the framing process contains weaknesses, termed ‘vulnerabilities of framed experience’, which occur when behavior or activity can take on different meanings at different times. To alleviate the potential for misinterpretation, the behavior or activity requires context, often provided by individuals that clarify their intentions and resolve any potential ambiguities. Efforts are thus exerted to uncover ‘facts’ that help to set matters right. In our case, the potential for a misguided framing is exacerbated because there might be only little information available to clarify the situation. That is, the narrated events took place in a past where actual evidence may be difficult to obtain or is no longer available at all. We argue that, in these cases, individuals are able to ‘author’ their manuscripts and edit what is presented. While they are constantly threatened by facts ‘leaking out’ and undermining the context provided,

³ ‘Breaking frame’ (chapter 10) and ‘the vulnerabilities of experience’ (chapter 12) are separate and distinct elements of Goffman's (1974/86) frame analysis. Our choice of these, rather than other concepts, was not predicated on a link between them, but their suitability for our analysis of the two accounts.

individuals can use the vulnerabilities of experience to shift meanings and perhaps even create deception and illusion.

Translated to our setting, the concept implies that all activities in the stigmatizing Nazi period – perhaps with the exception of overt opposition to the Nazi regime – could come under scrutiny and were to be explained by the individual. The resulting accounts may focus on, and explain, the obvious frame breaks that occurred in the Nazi era, but more generally also describe the actions, attitudes and behaviors of the individuals. The justification documents then contain a selective presentation of evidence, which the individuals considered most salient to sustain the frame of not having been a Nazi citizen. By association, Goffman's (1974/86, p. 240) analysis of movies applies:

“No doubt the most important device is the camera itself, which, by shifting from one point to another, obliges the audience to follow along, leading it to examine that part of the scene which the director has caused to be revelatory, that is, which provides the next bit of information needed in order to maintain the meaningfulness of the developing line of action.”

Similarly, in the ‘counter accounts’ we examine, the authors take along their readers on a journey through the Nazi period, focusing the readers’ attention on particular ‘facts’, events, attitudes and competences, helped by the power of stigma management techniques, linguistic devices and their eloquence, all with an eye to create a certain image of themselves and to retrospectively ‘author’ their biography.

3. Research methods

Our inquiry began in the archives of the *Handelshochschule Leipzig*, which are accommodated in the central archives of the *Universität Leipzig* (University of Leipzig, signatures UAL HHS). In a first step, we systematically screened the archives for all surviving documents for the period from 1930, when the *Handelshochschule Leipzig* received full rights as a university, until its closure in 1946. Our attention was soon drawn to the surviving denazification files of *Handelshochschule Leipzig*'s faculty to find that Hermann Großmann and Wilhelm Hasenack supported their denazification with comprehensive justifications. These justifications are part of the personnel files of Großmann (PA5483) and Hasenack (PA5607). Resonating closely with Goffman's work on ‘Stigma’ (1963/86) and ‘Frame Analysis’ (1974/86), they can be described as self-narratives that present a certain sequence of events to make a particular argument about the narrator (Ibarra and Barbulescu, 2010). While Großmann's account contains a segment on his personal life and a segment on his Institute's activities, the two segments are very similar content-wise, albeit not regarding their styles. Hasenack's account consists of only one document detailing his activities under the Nazi regime. Unless indicated otherwise, the empirical section below refers to and cites from these documents as our units of analysis. In a next step, we went back to the archives to identify salient documents mentioning Hermann Großmann or Wilhelm Hasenack. We then collected secondary sources about universities during the Nazi regime,

Hermann Großmann's and Wilhelm Hasenack's publications, and writings about these scholars to enrich the context of our study.

Our analysis was geared at examining both the manifest and latent content of the two accounts, which the accounting literature commonly describes as a modified form of content analysis (for example, Suddaby *et al.*, 2007; Canning and O'Dwyer, 2013). Yet, in line with Gendron and Spira (2010) and Gendron *et al.* (2016), we were foremost interested in the ways in which the two professors created a particular social reality. Studying their use of language and style means that we incorporated elements of discourse analysis in our methods, also by contextualizing the two documents both historically and socially (Hardy *et al.*, 2004). While content and discourse analysis are generally distinct methods, they have some overlap and come in many variants such that they essentially may complement each other (Hardy *et al.*, 2004). In any case, both are suitable and have been used extensively to study accounting narratives (Beattie, 2014).

We first screened all documents for relevant context information that would pave the way for our analysis of the justifications. The two accounts were then subject to two types of analyses, which were performed by the two authors independently. Initially, based on the theoretical framework outlined above, we identified the usage of stigma management tools as derived from the literature. Text passages were assigned codes to assess how the individuals were linked to certain events as well as the stigma management techniques the individuals employed (for example, "reference to others as witnesses" or "presenting signs of the stigma as something else"). Based on a joint discussion of the coding results, the authors went again through the materials and, using an open, albeit theory-informed, coding, attempted to uncover the strategies, discourses, linguistic tools and styles employed by the two professors. Both coders discussed and consolidated their findings to arrive at the narrative unfolding below, which focuses on the two professors' framing strategies, their treatments of frame breaks and, more generally, the vulnerability of experience.

During the Nazi regime, both Hermann Großmann and Wilhelm Hasenack served as professors at the *Handelshochschule Leipzig*, the oldest free-standing business school in the German-speaking area. Hermann Großmann, born 1872, was one of the first students at the *Handelshochschule Leipzig*.⁴ After graduating in 1900, he obtained his doctorate at Tübingen University in 1903 and returned to Leipzig in 1916 as a full professor of *Betriebswirtschaftslehre* focusing on taxation. He served as dean from 1928 to 1931, and for two further periods in the 1930s as vice-dean. In 1920, Großmann established a tax institute at the *Handelshochschule Leipzig*, where he devoted his research and teaching efforts to tax accounting, becoming an "important scholar" who "stimulated" accounting theory and practice (Hasenack, 1952). In 1938/39, Großmann became an Emeritus, but continued to teach until the end of the war. After 1945, he focused on his audit and accounting advisory firm, while the final years of his life were

⁴ Unless noted otherwise, biographical information is taken from the archival materials and Mantel (2009).

characterized by “considerable hardship”, before he passed away following serious illness in 1952 (Hasenack, 1952). Großmann had been a member of the NSDAP (*Nationalsozialistische Deutsche Arbeiterpartei*, Nazi Party) from 1933 onwards and of several Nazi organizations for professional groups (for example, the *Dozentenbund*, which grouped all academic lecturers).

Wilhelm Hasenack, born 1901, obtained his business degree at the University of Cologne in 1923 and his doctorate in 1925. He followed his doctoral supervisor to Berlin, where he completed his *Habilitation* in 1929. Via a short engagement in Freiburg, Hasenack came to the *Handelshochschule Leipzig* in 1937 as a full professor of *Betriebswirtschaftslehre* focusing on banking and taxation. From 1939 to 1941, he served the faculty as its dean. Following the war, Hasenack was dismissed for political reasons, as he had been a member of the *Sturmabteilung* (SA, storm troopers), the NSDAP, and other Nazi organizations for professional groups. Unable to obtain a professorial position, Hasenack continued on short-term teaching appointments, before being re-appointed in 1949 as a full professor of *Betriebswirtschaftslehre* at the University of Göttingen, where he remained until his retirement in 1969. Starting a business research journal in 1949, Hasenack became one of the most influential post-war accounting professors in Germany.

Our narrative contains text passages from documents originally written in German, which, for reasons of brevity, are not reproduced in the original form. We are aware that the translation process complicates our study by introducing both linguistic and cultural challenges (Xian, 2008). Translation adds an additional interpretive layer to the original documents, which could potentially change the meaning of the excerpts or, by itself, construct a social reality different from the one expressed in the denazification accounts. We took several measures to address these issues. First, the entire empirical analysis was based on the original German texts. The fact that the two authors are German native speakers mitigated the bias of data interpretation (Xian, 2008). Second, the excerpts reproduced in this paper were translated into the English language only when drafting this paper. The translation was done by one of the authors, with the second author reviewing the translated excerpts. In cases of disagreement, the authors discussed alternative English translations and occasionally added the German original, in particular where translation appeared problematic. This procedure may not fully eliminate a translation effect and we acknowledge that meaning can never be reproduced or transferred objectively from one language to another. Yet, the process introduced reflexivity to our translation and made us confident that the excerpts convey the meaning of the original texts, allowing a demonstration of the framing devices detected in the two counter accounts.

4. The emergence of *Handelshochschule Leipzig*’s organizational core stigma

Founded in 1898, the *Handelshochschule Leipzig* was the first business school in the German-speaking area, aimed at increasing merchants’ knowledge in the areas of languages, economics and law (Schneider, 2001). In their early days, the *Handelshochschulen* were seen as universities

in the lower tiers (Mantel, 2009), also because they lacked academic independence, which, in Leipzig's case, implied close organizational and academic association with the local (state) university (Großmann, 1950). While these colleges of commerce also did not have the *Promotionsrecht* (right to award doctorates), they played a major role in the evolution of *Betriebswirtschaftslehre* as an academic discipline and accounting was at the forefront of this movement.

The *Handelshochschule Leipzig* gained administrative independence in 1911 when it became a legal entity under public law, but gained a *Rektorsverfassung*, that is, academic independence, only in 1923. According to these bylaws, the *Rektor* (Dean) was elected from among the regular professors for two years and was to conduct the everyday business of the school. Following a constitutional reform in 1931, the *Senat* (Senate) consisted of all professors and took the major decisions regarding teaching and research, while the *Kuratorium*, made up of people from business, politics, and public administration, carried out the tasks of a supervisory board. It was only on 13 May 1930 that the *Handelshochschule Leipzig* received the *Promotionsrecht* as the penultimate business school in Germany and became a fully recognized academic institution.

Soon after Adolf Hitler was appointed Chancellor of the German Reich on 30 January 1933, he took a number of measures to suspend democratic principles and centralize power by implementing the *Führer* (leader) principle throughout public life. Being solely in charge of all decisions, the *Führer* of an organization had authority towards his subordinates and was strictly accountable to his superiors. Implementing the *Führer* principle throughout all organizations and institutions gave the regime total control and introduced a strict hierarchical order, while coordinating the entire society in line with the regime's ideology.

Like any university, the *Handelshochschule Leipzig* was also subject to this process, which became known as *Gleichschaltung*. On 7 April 1933, the *Gesetz zur Wiederherstellung des Berufsbeamtentums* (law for the re-establishment of the public office) was issued and *Beamte* (tenured civil servants), such as professors, could be fired to simplify administration and re-establish a national public office. Reasons for dismissal or early retirement were ineptitude, non-Aryan ancestry and political unreliability. Hence, in 1933 the *Handelshochschule Leipzig* acted to "free" its faculty from non-Aryans by not renewing the teaching assignments of two Jewish faculty members.

In an attempt to harmonize university regulations, the City Council of Leipzig exchanged correspondence with the Saxon government to draft a new constitution for the *Handelshochschule Leipzig*.⁵ This draft constitution specified that the school's purpose was to

⁵ In Germany, the federal states traditionally enjoy sovereignty and legislative authority over a number of executive areas, one of which is education. The *Handelshochschule Leipzig* was hence administered by the state government of Saxony. At the same time, the city of Leipzig partially funded the school, such that members of the City Council also sat in its *Kuratorium*.

serve the German nation by education, teaching and research in economics, which the *Kuratorium* amended by requiring an “education according to National Socialist ideology”. The constitution, which was approved in June 1934, gave comprehensive authority to the dean, who was no longer elected by the faculty but appointed by the government and who, in turn, appointed his deputy and all the school’s committees. In accordance with the regime’s objective, power was centralized by concentrating it in the dean. He now had broad powers over all academic and curricular decisions, with the *Senat* taking only an advisory role. The constitution was superseded in 1935 by the *Richtlinien zur Vereinheitlichung der Hochschulverwaltung* (ministry directives for the harmonization of university administration), which replaced university constitutions and made university deans *Führer* of the school, being solely accountable to the *Reichsminister für Wissenschaft und Bildung* (Reich’s Minister of Science and Education).

In his report to the *Reichsministerium*, Dean Wörner stated on 15 February 1935: “Right from the first day of my term, no adjustment was needed to entirely integrate the *Handelshochschule Leipzig* ideologically and organizationally into the *Reich* of Adolf Hitler.” Providing examples for the smooth transformation and demonstrating loyalty to Hitler’s regime, he referred to the instruction at the entrance of the school stating “The German salute has been implemented here. We say *Heil Hitler!*”, and to the institution having ordered a portrait of Hitler in January 1934, unveiled in a formal ceremony.

In late 1936, Alexander Snyckers took over as dean and chose the *Führer*’s birthday on 20 April 1937 for his inaugural ceremony. Snyckers unveiled a bust of Adolf Hitler at the school giving a short speech, which was sent to Hitler himself, honoring the *Führer* “in his dearest worship, thanks, and full of faithful wishes for you and your work. In the honor room of *Handelshochschule Leipzig*, your bust will from now on urge teachers and students alike to deploy everything for Nazi Germany and its *Führer*, for the idea and the man, in which we believe.”

Under Snyckers’ deanship, new doctorate regulations were approved in June 1938, restricting access to the doctoral examination. Foreigners needed approval from the *Reichserziehungsminister* (Reich’s Minister of Education) and Jewish applicants were banned from obtaining a doctorate. Furthermore, doctoral candidates needed to prove theirs, and their wife’s, Aryan heritage. Besides, the revocation of doctorates was reformed. Not only did academic or severe social misconduct induce the process of revocation. Anyone considered unworthy of a German academic title could lose their doctorate. Although Dean Snyckers considered these changes “essentially only formalities“, the revised regulations further implanted the Nazi doctrine in the organization.

During the war years under Deans Wilhelm Hasenack and Arnold Liebisch, existential issues took over at the *Handelshochschule Leipzig*. With the outbreak of the war in September 1939,

the school was closed for several months. When re-opening in January 1940, the academic year was restructured by ministerial order from semesters to trimesters, giving the faculty a higher teaching load. Half of the male faculty and staff, among them all but one assistant, were in army service and doing research became practically impossible, also because of severe shortages of paper and coal. In a December 1943 air raid, most of *Handelshochschule Leipzig*'s facilities were destroyed or severely damaged forcing the school to further limit its services.

In April 1945, the US Army seized Leipzig and Liebisch resigned from office. On 1 May 1945, the remainder of the *Kuratorium* elected Friedrich Lütge as new dean. The appointment of Lütge, who had not been a member of the Nazi party, showed that the school aimed to take a fresh start. He oversaw the end of the war, the taking over of military administration by the Soviets, the dismissal of most of his colleagues and the *Senat* decision to integrate the school into the University of Leipzig, which was completed in February 1946. Lütge's short deanship was also the period when the *Handelshochschule Leipzig*'s entire faculty underwent the process of denazification, showing that their employment relationship had transferred what was now considered an organizational core stigma onto the individual, who was presumed to carry the Nazi stigma.

5. Stigma management in the denazification process

The justification accounts: 'Frame analysis' and 'stage plays'

Based on Goffman's proposition that people may construct their biographies retrospectively, Großmann's and Hasenack's justification accounts were framed to accommodate their treatises on why they did not carry the Nazi stigma. In the following, we analyze their accounts in terms of how they built a frame in these documents when outlining their behaviors and activities between 1933 and 1945.

In spite of his status as an Emeritus and presumably with a view to restore his and his institute's reputation, Großmann compiled a post-war account of his activities during the Nazi regime. In fact, this account came in two parts with one being written on his "anti-fascist attitude [...] in his private sphere", dated 19 August 1945 and supplemented on 15 October 1945, and the other as an "evidential portrayal about the partly neutral, partly opposing attitude of the research institute for economy and taxation vis-à-vis the party", dated 26 August 1945.⁶ They coincided with two decrees of the Soviet military administration that had to be translated into law by the regional authorities (Krone, 2001). On 17 August 1945, a directive of the state of Saxony ordered the re-organization of public administrations by way of dismissing all former Nazi party members, unless they had special expertise and had not been actively serving the party or the former

⁶ Both segments contain Großmann's publication list and an overview of his output as an appendix in a resume-like format. It is not clear whether the appendices are intended as part of the justification or whether they are purely informational in nature.

regime. When it appeared that this directive was only reluctantly applied, another Soviet decree was issued in October 1945, tightening the earlier one by requiring dismissal of Nazi party members by mid-November.

While Großmann's 'counter account' does not refer to these events, it transpires from the archives that he was afraid of losing his professional credentials. Yet, his account was written as a general statement to fend off any impression of having been a Nazi. The institutional segment contains a section on the purpose of the account, suggesting that it was foremost Großmann's Nazi party membership that put a stigma on the tax institute and its leaders such that "every former member of the party is obliged to provide evidence on his political attitude". This evidence was to be used to classify Nazi party members into categories of guilt that were proposed at the Potsdam Conference, namely whether they were war criminals, party officials, active members, or followers (*Namensträger*). Without being accused of untoward behavior, Großmann provided lengthy justifications, for which he was free to choose a particular style and mode of presentation.

The account's two documents most notably differ in terms of their perspectives: The personal segment is written as a first-person narrative and, in that way, receives a particular emphasis and personal note, making the document more compelling to the reader. Großmann includes personal descriptions of his family, interactions with Jewish friends and takes a strong position against any militaristic attitude. Portraying himself as a pacifist and humanitarian, he describes how he shunned any party activity, making himself not an apolitical person per se, but an apolitical individual during the Nazi era. This document is supported by strong personal endorsements from individuals, who were persecuted by the Nazi regime. Their statements go beyond mere testimonials, describing how Großmann supported these disadvantaged people actively during the period that stigmatized him.

The institutional segment is based on Großmann's personal justification, as it contains large sections from the latter, incompletely modified into a third-person narrative.⁷ The institute and its directors are positioned as neither political nor taking part in resisting the regime, which, to some extent, contradicts the account's headline. Hence, some of the convincing elements from the personal account are absent in the narrative and the evidence presented fails to engross the readership. Moreover, the institutional piece is set up as an 'expert opinion' featuring a legal style with more than 120 individually numbered paragraphs. Most importantly, the author retreats from the narrative, presumably to increase its objectivity and to arrive at a clear-cut conclusion, partly concealing the fact that the author effectively acts as his own judge. Yet, the third-person narrative lacks personal endorsements and is muted by a certain distance and passivity of the narrating self. This disconnectedness hinders an effective management of the

⁷ This segment also seems to be written by Großmann himself, although it was signed by three directors of the institute, with the fourth director being absent.

stigma and a manipulation of the accountability link, which restricts the use of stigma management tools to a reproduction of ‘facts’.

On a fundamental level, Großmann’s documents establish a boundary between the narrating self and stigma activities. That is, Großmann uses rhetorical devices to separate two groups of individuals, drawing a clear boundary between them and creating a contrast between their activities (Gieryn, 1983).⁸ He defines what is ‘good’ (stigma-free) and ‘bad’ (stigmatized) in a binary way, demarcated by whether something or someone was affiliated with the Nazi party. This demarcation is enhanced by labeling others in a particular, stigmatizing, way. One person is described as a “typical ‘Nazi newcomer’” (“*typischer ‘Nazi-Emporkömmling’*”) and others are made “Nazi fat cats” (“*Nazibonzen*”) or “racial fanatic” (“*rassefanatisch*”). That contrasts to an episode where one of his own employees had been called a “servant of the Jews” (“*Judenknecht*”). This labeling fosters the binary nature between the stigmatized and stigma-free and goes in hand with the (self-)classification of former Nazi party members’ guilt that the account aims to get at. The boundary between Großmann and the institute on the one hand and the Nazi regime on the other is also erected on a symbolic level, when he discusses his unwillingness to use the insignia of the Nazi audit group on the institute’s letterheads. A similar symbolic character is given to his leaving it up to his secretaries whether to close letters with the “German salute” (“*Heil Hitler!*”). This episode describes a supposedly antagonistic act, making the salutation a symbol that is more than just the closing of a letter, namely a further element of the inscribed boundary Großmann created.

The account then portrays the institute and its directors as a non-party and apolitical network, ring-fencing their activities by describing them as necessarily stigma-free. This presentation is facilitated by anchoring the institute and its directors to individuals, events and symbols that stood in opposition to the Nazi party. For example, the institutional segment describes ties with Non-Aryans, who spoke at institute events, were audit and consulting clients, or were supported during Großmann’s deanship. After the war, Non-Aryans and everyone who was persecuted by the Nazi regime were naturally regarded as being stigma-free. Actively seeking and exploiting his association with these individuals in the stigma period, Großmann aimed to embrace their clean biographies to be perceived as ‘normal’ himself.

At the same time, the author perceives his accounting expertise as making him apolitical, implicitly alluding to the opening in the Soviet decrees that could potentially shield him from stigmatization. Großmann’s field of expertise is described as “solely of a corporate nature and [it] does not give any reason for political statements”, while he is “a corporate and legally educated man of the highest objectivity”, who “never saw any reason to address political issues”

⁸ We are aware of the literature stream on ‘boundaries’ and ‘boundary work’ that started with Gieryn (1983) and extended into the accounting literature (for example, Suddaby *et al.*, 2007). We are not overly concerned with a thorough analysis of ‘boundary work’ in this paper, but borrow the terms as descriptors of Großmann’s frame.

in his publications.⁹ Such a description understands objectivity as absolute and coinciding with expertise. As agents of economic expertise, Großmann and his institute stand far removed from the Nazi party and, more generally, politics. The institutional document takes this framing almost to the extreme:

“26. The general theories of economy and currency have been rephrased many times according to the National-Socialist view, but have remained unchanged in their content and nature. This is because the economy has innate autonomous laws. These assert themselves continuously in spite of changing political systems. Hitlers come and go. The laws of the economy and culture remain.”

“34. Prof. Großmann has not been politically active at any period of his life. He only lives for his academic work and his university. He is similar in this respect to that mathematician of the ancient world, who during the capture of the city of Syracuse called to a soldier that destroyed his circles drawn in the sand:

‘Do not destroy my circles!’” (emphases in the original)

Yet, the objectivity of expertise is relaxed when it helps Großmann to detach himself from the stigma. Having acted as an expert on individuals who were repressed by the Nazi party is used as a means to set the boundary between the stigma-free institute and stigmatized others. Taking positions against the Nazi party or its members does not compromise ‘objectivity’, but it seems that his frame suddenly necessitates a certain partiality:

“68. Hence, it is proven by the above described opinions that Gr. did not shy at taking position against the party. Had he been a fanatic “Nazi”, he would have sacrificed his objectivity for the party.

Had he been a convinced member, he would have declined the opinions so as not to conflict with his objectivity.

Had he been an uncritical member, he would have let himself be influenced by the ‘infallibility of the party’ and would have written the opinions under the spell of the party.

Prof. Großmann gave the opinions for individuals hard-pressed and persecuted by the party, hence his attitude was party-opposing.” (emphases in the original)

Similarly, Großmann asserts that he was faithful to “the old principle of neutrality, that is, to hire non-[Nazi party] members,” and that “performance was always in the foreground [...] which was why no Nazis were hired in the offices of the institute or could sneak into them.” The detailed numerical accounts of his employees show that seven of his employees were politically persecuted, one of which had been in a concentration camp. Notably, two of the institute’s post-war employees had been Nazi party members, one of which he describes as a “non-member in behavior” and the other was discovered to be a member only after being hired. The quantification of the employees extends the presentation of the institute as a non-party network. By signaling to

⁹ Großmann also refers to statements from Schmalenbach attesting to his objectivity, further exploiting the role of others’ in the framing of his activities.

the reader an absoluteness of both truth and fact, it reinforces the binary worldview expressed in the account. Yet, by making competence and qualification criteria for his stigma-free network and cornerstones to its boundary, Großmann detaches expertise from the Nazi party, thereby not only contradicting his own claim of objectivity, but also shifting the meaning of ‘expertise’ from an assessment of one’s capability to being related to one’s political attitude.

In contrast to Großmann’s functional account stands Hasenack’s self-justification, which is dated 20 December 1946. It was written at a time when he struggled to re-gain a foothold in post-war Germany. Given his Nazi party affiliations, he had been dismissed from the school on 15 November 1945, presumably in response to the Soviet decrees, only to be re-employed in April 1946 by way of an emergency service contract (*Notdienstvertrag*). On 20 August 1946, he was redeemed politically by the Soviet administration, but failed to be re-appointed as a professor in spite of the support from the remaining faculty members, in particular the then-Dean.

Hasenack states that his ‘counter account’ responded to student claims that he had been a “Nazi professor”. The accusations, which we did not find in the archives, seemed unspecific in that they did not refer to particular episodes when the accused supposedly acted in the interest of the regime. Hasenack takes up this issue in his opening paragraph, saying that he did not know what the criticism was about or how he needed to defend himself, but that he felt obliged to “justify himself particularly broadly” and to “preventively” comment on any potentially stigmatizing situation (emphasis in the original). The type of the accusation hence characterizes the ensuing account, with broad and unspecific claims requiring sweeping justification statements.

What runs through Hasenack’s account is a criticism of the students who now accuse him of having been a Nazi, while appealing to the readers’ understanding of his motivations and providing an appropriate description of his activities during the Nazi regime. His account is infused with irony and sarcasm, emphasizing his protest at being stigmatized:

“Isn’t it a weird “Nazi professor”, who is afraid that another world war would lead to “an unspeakable downfall of the European nations”, who finds strong words against “science in marching boots” and “with a sledgehammer”, and who takes position against “infantile neologism” and rants from the [*Hitler-Jugend*] against science, [and] who warns against a “rude tone of pigs” etc.”

This interaction with the reader is bracketed by summary statements on Hasenack’s political attitude, where he outlines his position during the Nazi regime. He concludes the account on behalf of the reader, stating that he did what he could to reasonably work against the party within the limits imposed by the regime. Given this Goffmanesque bracketing and interaction, Hasenack’s account is best characterized as the write-up of a stage play displaying an instructive and moralizing nature, which reminds the reader of the Antique theatre. This impression is visually enhanced by partly hand-written editorial mark-ups throughout the manuscript, shifting of sentences, emphases by way of underlining phrases, indents, insertions and deletions. As will

be argued in the following, the type of ‘evidence’ put forward, setting of context, and interpretation complete this characterization as a Goffmanesque stage play.

The body of the account is set up on the basis of vignettes, short episodes from 1933 to 1945 that are to serve as evidence for Hasenack acting against the Nazi regime or, at least, not in the interest of the state, and are intended to manipulate the stigmatizing accountability link. The vignettes are accentuated by six lengthy appendices, containing numerous statements supposedly demonstrating his opposition against the regime. Yet, a closer examination yields a range of statements and excerpts, which may leave a reader unconvinced, because they refer to destroyed manuscripts, or may ex post not show the criticism of the regime that Hasenack claims to have uttered. The following two excerpts exemplify how such criticism may not become obvious in short and isolated statements:

“It is always of essential importance for the value and reputation of a science that its ambassadors are independent and impartial.”

“...the danger of an overly strong personal striving for power of individual people or authorities. We need to think about how we can avoid these dangers.”

These statements emphasize Goffman’s (1974/86) point that context is important for a frame and that past events are particularly vulnerable. The lack of interpretation, context and description shows that ‘evidence’ needs to be framed to have a meaning. That is, the statements make clear the ambiguity of framed experience. Context is needed to make episodes meaningful, but at the same time it makes experience vulnerable because the context might be ‘authored’.

Providing further evidence of framing his account as a stage play, Hasenack interweaves a description of episodes with his interpretation, thus situating it within the wider events. For example, he refers to his pamphlet against Hitler’s construction policy, which, as he claims, was picked up by an “anti-fascist academic abroad” and, consequently, drew attention from the propaganda ministry, thus endangering him of persecution. When realizing he had to be more cautious in his criticism, he would combine an anti-Nazi statement with some pro-Nazi rhetoric. In Goffman’s (1974/86) terms, such a strategy would carefully manufacture the experience of the audience, upholding a particular frame that is repeatedly broken by criticism. Hasenack explains this strategy as follows:

“In my publications, I have offered factual criticism in numerous instances. [...] This criticism was as open and strong as it was possible at a time when freedom of thought was suppressed. The expert to whom the statements were usually addressed knew what I meant in spite of the sometimes necessary “clothing” [of the statements]. Frequently, certain developments or government measures occurred around the publication dates that provided to the knowing reader a strong criticism in my phrasing behind a superficially perhaps innocuous and respectable statement (similar to a “stage” for the “second brain”).”

Hence, Hasenack describes how he constructed a particular frame in the past. As this framing in the past may not be obvious to the present reader of his justification account, he now deconstructs and explains the past frame in detail. Claiming that this was the only option to express any criticism of the Nazi state, Hasenack offers the strategy as a wide-ranging motivation for his activities during the period. His account frequently describes how he used his speeches as Dean or official publications as a stage to appeal to a ‘second ear’, similar to Goffman’s (1974/86) concept of ‘keying’, which involves cues to the audience to signal a transformed or altered meaning of the information conveyed.

This interpretation is fostered by a description of his classes. He claims to have used the classroom as another ‘stage’ to work in the interest of students, express criticism against the regime and educate his audience towards free-thinking individuals. Clothed in the garments of expertise and an analysis of accounting matters, Hasenack argued that he did not limit himself to a discussion of concepts, but included political statements in his classes. This approach stands in stark contrast to Großmann who consistently claims to have acted along the ultimate principles of objectivity and neutrality, focusing only on professionalism and expertise.

In summary, we showed how Großmann produced a functional account of himself, portraying his actions and those of his institute as purely driven by expertise and objectivity. Such a frame suggests a ring-fencing of his network, outside of which stood the Nazi regime. Hasenack offers a stage play-type of account, which frequently involves the reader. He weaves other stage plays into this account, namely the ones he performed during the Nazi era to subtly vocalize criticism against the regime. While both individuals provide an unspecific, general justification of their past behaviors, Großmann puts much emphasis on his frame of boundary management, whereas Hasenack focuses on the various stage plays. By presenting the past information in congruence with the account’s purpose, both individuals construct social reality in the form of a particular frame, which is upheld linguistically and by twisting words or arguments that follow the logic and intent of the ‘author’.

‘Authoring’ past information: ‘Frame breaks’ and the ‘vulnerability of experience’

Assessing the content of Großmann’s and Hasenack’s justification accounts, we argue that they recount anecdotes to exploit the vulnerability of experience, while downplaying frame breaks. What results is a careful ‘authoring’ of their biographies that, by interpreting contexts, behaviors and roles, goes beyond mere descriptions of activities.

Through his account’s frame, Großmann created a strict boundary around his network that separated it from the Nazi regime. Only when talking about his own role does the author relax this boundary, which causes the frame to break. Großmann calls himself an “obligatory party member”, describing his joining of the party as follows:

“17. After Prof. Wörner was elected as dean in February 1933, he approached Prof. Großmann as his oldest full professor with the following statement: ‘We do not have any party members among the professors. I am the founder of the *Stahlhelmbund* in Leipzig.¹⁰ So, I will find closed doors everywhere. Some professors need to become members in the interest of the university.’

18. Subsequently, Gr. joined the party on 1/5/33. Other professors followed. At that time, every German could agree with a good conscience to the aspirations of the party.”

Positioned in the opening sections of the account, this description portrays Großmann’s party membership as an incidental matter, resulting from professional pressure to act in the interest of the university. Put differently, it was his professional self that joined the party, whereas his personal self remained apolitical. The frame break is further qualified by the party being described in a benevolent way. Hence, the party membership is treated as a ‘free secret’, which can be disclosed to the audience without much harm to the frame. Yet, Großmann does not mention that his joining on 1 May 1933 was actually the last possibility to become a party member. Access to the party became restricted after the March 1933 election had cemented Hitler’s power, because the swathes of new joiners were not seen as convinced Nazis, but as opportunists joining the NSDAP for their personal benefit.¹¹ Großmann frames his party membership as a professional act of good faith, although the historical context and the date he became a member convey ambiguity.

Following up on the framing of the institute and its directors as non-political agents, the account re-addresses the (self-)classification of guilt. By discussing what would have happened, had the author not managed his network boundary, Großmann reflects on alternative strategies available during the Nazi period. The author presents scenarios on the consequences of open resistance, which ultimately would have led the self into a concentration camp, potentially dramatizing the implications of hypothesized actions. At this point, the author gives up on the boundary erected earlier in the documents. Now, the question of ‘guilt’ is what defines the stigma, and no longer the relation to the Nazi regime. The author eventually becomes his own judge on the question of whether he is “worthy of a political acquittal”. Signing a sworn declaration, the author concludes:

“1. Following the classification of party members by the Potsdam Conference into the 4 known groups, it is proven beyond any doubt through the professional work of Prof. Dr. Großmann, Dr.

¹⁰ The *Stahlhelmbund* was an organization of World War I veterans founded in 1918, meant to conserve the comradeship among former front-line soldiers. Yet, with more than one million members in the early 1930s, it was seen as a paramilitary organization rivaling Hitler’s storm troopers (*Sturmabteilung*). When Adolf Hitler rose to power, the *Stahlhelmbund* began to harbor persecuted members of the moderate political parties, thereby increasing tensions with the Nazis and eventually leading to the *Stahlhelmbund*’s usurpation by the storm troopers and its dissolution in 1935 (see the testimony of the *Stahlhelmbund*’s Chief Treasurer Theodor Gruß at the Nuremberg Trials, 13 August 1946, afternoon session).

¹¹ Only at a later stage does Großmann mention that he did not wear the party insignia initially to avoid being made fun of as an opportunist.

Gerth and Dr. Neubeck that they were only “bearers of the name or insignia” of the party, that is, useless members, so [they were] not party, but only so-called index members¹². [...]

2. It was more useful for the general public that they work silently, but continuously against the party, instead of openly, that is, tactically imprudent, just to be bereaved after a short while of all party-opposing work [to be sent to] the concentration camp. [...]

3. They thus belong, following the declaration of Smuts [a South African politician], not to the guilty ones, but to the non-guilty ones, because Smuts declared:

‘The question is not:

party member or non-member,

but

guilty or not guilty.” (emphases in the original)

This closing statement reveals the intent of its author. Having demarcated party and non-party members in a binary way, the documents now show that Großmann was pre-occupied with justifying his party membership, which resonates with the concomitant decrees from the Soviet administration. Yet, his ‘counter accounts’ erect norms only for those outside the ring-fenced network, and party membership is the sole criterion to stigmatize others. For Großmann, activities within the network make him stigma-free and his party membership is not relevant for assessing whether he is stigmatized or not. As activities are subject to the vulnerability of experience, they are well suited to ‘author’ past information. In that sense, they help to justify obvious frame breaks, which are claimed to be negligible. Ultimately, this view allows the narrating self to deflect the stigma, beyond and independent of any boundary established for others.

In turn, Hasenack seems aware of the difficulty of presenting frame breaks favorably. Hence, he treats his affiliations with the party as a ‘dark secret’ and either ignores or downplays them. Archival sources suggest that he had been forced to join the storm troopers after being photographed at a gathering without showing the Hitler salute or singing along. While it seems that his formal affiliation with Nazi organizations, that is, the frame break, could have been ‘justified’, Hasenack did not address it in his account. A theoretical conjecture suggests that this frame break might have undermined his framing of experiences. Hasenack’s entire claim to have staged his life between 1933 and 1945 might then suggest that looming negative consequences were always the justifying reasons for his pro-regime actions. His comments on Hitler’s construction policy serve as an example. Arguing that he attracted attention from the propaganda ministry, Hasenack considered this attention a precursor of potentially being followed by the *Gestapo* (secret police). Hence, he changed course and, as he claims, published a newspaper article on “the German academe and their role in the National-Socialist state” to shield himself of accusations that he opposed the Nazi regime. This vignette provides the context for the excerpts reproduced in his account’s appendix. They also describe the strategy that Hasenack claims to

¹² Individuals who were members in name only.

have followed throughout the time, namely one of “protective alignment” (“*Schutzanpassung*”). The assertion that such behavior was strategic and needed for one’s own safety could ultimately justify any frame break of the narrating self.

His account gives a major role to his publication of a brochure on the *Handelshochschule Leipzig* during war-time (Hasenack, 1941). Hasenack describes a colleague’s warning that students had reported him to the secret police. As a consequence, he resigned as dean and published the brochure as an “effective justification” instrument, giving the following vignette a headline that already connotes a certain impression to the reader. The brochure itself contained an overview of the university’s activities, and its faculty’s and students’ contributions to the school’s constitutional objectives. Hasenack explains how he sent a copy to all students, his colleagues, and a number of Nazi party authorities. He claims that the first two groups knew how he really thought, so he was not particularly concerned about the perception he created there, but that he was addressing the Nazi party officials who had doubted his loyalty. In spite of creating a supposedly pro-Nazi artefact, the publication was said to contain numerous critical phrases, as Hasenack details in the appendix of his justification account. He claims that the brochure also enclosed edited versions of some of his speeches, where colleagues had approached him about his editing of the manuscripts (“But you didn’t say that!”). The brochure may be seen as the prime example of Hasenack’s ‘authoring’ of his past behavior, aiming to demonstrate how he had been able to create a certain impression on the part of the brochure’s readers. This episode also gives him the opportunity to expand his account by way of flashbacks to clashes with party officials, for example, reporting on one official’s avowal that “Hasenack should be given a good beating” (“*Hasenack müsste man die Hosen stramm ziehen*”). The entire episode helps the ‘author’ in his claims that the ‘special purpose brochure’ had an impact on one group of people (Nazi officials), but not on others (in particular his students). Using direct speech as evidence of others’ reactions makes Hasenack’s opposition more vivid and supports his claim of having been in an adversarial position. In that sense, the quotation marks serve as Goffmanesque keys that are to signal to the reader that facts or evidence is reported. Yet, the direct speech may or may not have been taken place as noted by Hasenack. That is, the quotes may have been ‘authored’ by using quotation marks as keys, such that the evidence provided through the direct speech is only linguistically enhanced, but in fact remains on the same authoritative level as any other evidence provided. Hence, Hasenack perceives himself in a position to define proper cause-and-effect relations, supporting the image of a ‘stage’ that he created for his criticism and which he employs again in his denazification account. It also demonstrates how Hasenack interprets the context of the vignette for the reader and assigns particular roles and powers to himself and others.

Like Großmann, Hasenack uses the Nazi party to create distance between himself, his students and ‘others’, frequently using witness testimonials for support. The boundary between the “many” non-Nazi students and the “few” politically active ones is furthered, when Hasenack

reports additional instances inside and outside the classroom. These vignettes range from anecdotes with party officials labeled as ‘others’ to describe how Hasenack experienced negative outcomes due to his political positions to interactions with persecuted individuals he supported during the Nazi era or to which he related in one way or another (for example, references to Jews and Half-Jews).

A further section on “a crucial individual case and its consequences” discusses how the regime planned to simplify accounting requirements, so that people working in corporate accounting departments could join the war. Describing how he fundamentally criticized this plan by way of underlining the importance of accounting, Hasenack uses expertise and objectivity as arguments to support his case. He reflects on his criticism as strong words against a “hara-kiri project”, a label that is offered ex post to emphasize the message he had sent in the past. He also claims that a Nazi follower would not have expressed himself in such a way, thus assuming knowledge of others’ behavior, thoughts and actions, just as an ‘author’ does.

Summing up his account, Hasenack describes three choices any non-Nazi academic had under the regime, framing these options as the only ones available, and interpreting them in a seemingly unambiguous linguistic fashion:

- “a) The academic remained “neutral”, [and] failed fundamentally in my view. [...]
- b) The academic was active and was openly anti-fascist. In this case, he would, with absolute certainty, be deprived, through incarceration, of the opportunity for further anti-fascist activity. [...]
- c) The academic remained faithful to the core of the scientific idea, [...] but adapted on the outside (e.g., as a party member) to cover up.”

Claiming that the last option would, on the surface, be considered opportunistic, Hasenack said it fundamentally contained the wish to oppose the regime and to educate students. He states that this description referred to what he did, namely to always act in a “factually sharp battle in partly open, partly disguised, but always dangerous ways.” In that sense, he offers a synthesis of his analysis that appears as a factual presentation, but is framed to support the way he acted. Given this guidance towards approving his behavior, the reader is urged to conclude that the last option is best. Hasenack thus ‘authors’ his activities and motivations to support the impression of an active critic of the regime that had to disguise his true intentions, while offering some final interpretations of his actions (“sharp battle”), his position (“dangerous”) and his ultimate goal (“opposition”).

In summary, we suggest that the two professors – using their own styles and based on their individual preferences – possibly shift interpretations in their favor by way of ‘authoring’ past information. Großmann is preoccupied with justifying his party membership and aims to shift the meaning of this frame break by assigning it to his professional self. His personal self was sincere,

and he demonstrates that his descriptions of behavioral details, various activities and events are aimed at constructing the social reality of a “non-member in behavior”, as he says about one of his employees. Aimed at the verdict of ‘not guilty’, the account disregards the fact that tolerating something, such as a regime, may be closely related to enforcing it. Großmann seems foremost eager to exploit the framing techniques to renounce his association with the regime.

Hasenack, by contrast, takes a more active role in his justification, in that he alleges not to have been a passive dissident, but a critic of the regime, being as active and open as possible. Claiming that his criticism had to be voiced carefully to avoid personal consequences, his justification closely resembles the dramaturgical metaphor of Goffman (1959/90). Not only is his ‘counter account’ written in the form of a stage play that includes a prologue, different vignettes (which one could label ‘acts’), and an epilogue. Hasenack also claims that he played the role of a Nazi follower to the outside, appealing to the “second ear” to express criticism of the regime. Thus, he was opposing the Nazis not only back stage, but also when performing as a dean on the stage, albeit more carefully. This framing of experience is indicative of Hasenack’s ability to play with words and arguments, using his eloquence to shift meaning, construct a particular frame and, hence, exploit the vulnerabilities of experience.

6. Discussion and conclusion

Employing the denazification accounts of two eminent German accounting professors, this study connects to previous work on how accounting individuals retrospectively deal with scandals. While Gendron and Spira (2010) and Gendron *et al.* (2016) have shown the impact of such scandals on identities and identity narratives, we have explored how individuals justify their roles and involvement in such events, and how they ex post aim to portray themselves positively by way of impression management. Likewise, this study contributes to the limited literature on accounting and accountants during the Third Reich. It has been shown that accounting techniques have been employed in the service of the Holocaust (Funnell, 1998; Lippman and Wilson, 2007) and that accountants have been exposed to the totalitarian Nazi regime (Walker, 2000). The present study provides additional insights into the retrospective sense-making of and justifying potentially ‘villainous’ activities (Walker, 1996) in a context where accounting individuals responded to calls for accountability relating to their behavior during the Nazi reign.

In the immediate aftermath of World War II, Hermann Großmann and Wilhelm Hasenack crafted comprehensive self-justifications reflecting on and explaining their activities and behavior during the Nazi regime. These justifications were intended to dismiss any accountability link with the regime, thus presenting the professors as non-Nazi citizens under the regime. Both individuals were motivated to justify themselves by fear of personal consequences, primarily career restrictions and social stigmatization. Yet, their situations were fundamentally different. Großmann was a professor emeritus and managing an audit and accounting advisory firm. Still in the process of building his academic career, Hasenack stated he was motivated to deliver a

justification by the fact that he wished to secure a proper business education for future generations of students.

The nuanced differences in their motivations in part explain the differences we observed in the stigma management techniques and approaches. Großmann's 'counter account' contained two parts. One is written as a first person narrative containing personal experiences and stories, thus emphasizing agency and engaging with the reader. The other, institutional part is written in a formal style, one could describe as legalistic, containing barely any personal notes. Großmann focused primarily on the framing of his account, suggesting that there was a boundary between himself, his firm and the Nazi party. He presented a type of professional expert opinion on himself, portraying his actions and behaviors as taking place in a ring-fenced network of non-ideological, apolitical and strictly objective experts, which was isolated from the Nazi regime, although interacting with the 'outside' world occasionally. He concluded that he and his network did not carry any stigma, because the network was defined by its activities only, and not by formal signs of the stigma, such as Nazi party membership. These signs constituted frame breaks, and Großmann argued they had been imposed on him and his associates. Hence, he used the supposedly stigma-free network to define, shape and manage information in the stigmatizing Nazi period and beyond by way of managing the boundary between the narrator and any potentially stigmatizing activities.

Hasenack's justification reads differently. He presented the story of his life, that is, his biography, with the help of numerous episodes supposed to demonstrate his resistance to the Nazi regime, which he enriched with self-citations from that period. His past actions and behavior were 'authored' as a Goffmanesque performance with a view to unveil this staging in his justification account. Hasenack's case demonstrates one of the difficulties associated with this type of staged behavior. It may not be clearly identified or verified as such, because the evidence required to support the identification of such behavior might be weak or no longer existent. One can see Hasenack struggling with that, as he focused on the 'authoring' of his biography. He composed a justification that is rich in narrative descriptions, mentioning many witnesses and other case evidence, while having to admit that they are or might not be available anymore.

As it has been shown that people carrying the same stigma use different discursive patterns to make sense of their experiences (Gendron and Spira, 2010), we demonstrate that justifications of the self also tend to have an individual flavor. The differences may not only be driven by discrepancies in the individual's motivation, but also by their attempts to control information in the stigmatizing period. In that sense, we identify two types of information control. One intends to manage impressions now, with a view to potentially using this information later. An example would be Hasenack's appeal to the 'second ear', where he introduced ambiguities in his speeches and publications, to be used as justification devices at a later point in time. The other type of information control refers from the present to the past and denotes a choice of information that is

suited to present a certain image of the author. The resulting narratives necessarily fall prey to assertions of ‘cherry-picking’ information. At the same time, the documents depend on narrative strategies that open the door for interpretation based on the interplay between text, author and reader (Collins *et al.*, 2015).

Underlying both types of information control is then a notion of opportunism. Reading justifications, the audience constantly wonders how critical they are or should be of the authors and how much of the ‘story’ has resulted from opportunism. While this behavioral aspect is even acknowledged by Hasenack in the conclusion of his account, it can be taken a step further. Ultimately, one might claim that Hasenack’s well-crafted account only results from his skill of making the reader believe in a certain image, regardless of his actual behavior. While, in all likelihood, actual events and behavior were somewhere in the middle, the extreme example shows the dilemma of finding the ‘truth’ in ‘counter accounts’, rendering both the self and the account opaque (Messner, 2009).

What Goffman (1974/86) terms the manufacturing of experience gives us further insights into the authors’ use of information control. Most strikingly, both professors, but Hasenack in particular, were preoccupied with justifying their behavior, actions and attitudes. Frame breaks, by contrast, appear of lesser importance. We attribute this finding to the breaks being ‘facts’ or artefacts that can be verified more readily. For the purpose of upholding a particular frame, these breaks are dangerous, as they cannot be manipulated. While Großmann struggles with this issue and ultimately uses his entire account to explain his Nazi party membership, Hasenack ignores his formal Nazi affiliations entirely.

It is thus not surprising that the authors claim that their behavior deserves more attention than frame breaks. Experience can be subject to a shifting or framing that is needed for information control and is therefore better suited for selecting episodes that might be interpreted favorably by the authors, and for the creation of a certain image. Given the lack of context, said to be of utmost importance for a frame (Goffman, 1974/86), experience can be manufactured and its vulnerability used for one’s advantage. This manufacturing is what we call ‘authoring’ of past information and it goes beyond a mere use of evidence in that it includes assumptions on how particular actions have affected others, or assumes knowledge of others’ thoughts, judgments and behavior. Both accounts we studied make use of others, be it as witnesses or to assign blame. Goffman (1963/86) suggests that the co-opting of selected individuals can work as a protective circle for the stigmatized. We also show that the concept of ‘others’ is used to justify one’s behavior. That is, ‘others’ pressured the self into doing something, as in the case of Großmann’s party membership. ‘Others’ were the ones who were aligned with the regime and against which the authors demarcate themselves by creating a boundary. ‘Others’ were assigned blame based on their party memberships, whereas the selves were innocent.

Beyond being vulnerable to a shifting of meaning, experience suffers from incomplete availability of information (Goffman, 1974/86). As the self presents the ‘evidence’ that is available, the resulting frame is affected in two ways. Missing pieces of information can be used to the ‘author’s’ advantage, further shifting the meaning of experience and supporting the image to be created. By contrast, with an increasing vagueness, lack of ‘evidence’ works against the ‘author’, moderating the claims that are made to the point where the self’s credibility is questioned. Given the temporal setting of our case at a time when large parts of Germany were destroyed, it is difficult to assess to which extent ‘evidence’ could be presented or would ideally be required. Yet, we conjecture that a certain amount of supporting ‘facts’ is valuable to give credence to the story being told.

Leaping to the present, we can relate our study of historical ‘counter accounts’ to the corporate environment, arguing that managers also find themselves constantly in need to justify actions, behavior and decisions while using narratives or other accounts to discharge their accountability (for example, Merkl-Davies and Brennan, 2011). It seems reasonable to assume that managers are aware of justification devices, and therefore try to craft ‘counter accounts’ carefully. Yet, we do not know whether and how managers employ an ‘authoring’ strategy when presenting justifications or accounts more generally. Future research might build on the literature surrounding the involvement of (accounting) individuals in scandals (Gendron and Spira, 2010; Stolowy *et al.*, 2014; Gendron *et al.*, 2016) to further enhance our understanding of the retrospective sense-making involved in ‘authoring’ these individuals’ narratives. Cases such as justifications following the detection of fraud, narratives on justifying performance, or reactions to environmental damages seem worthy avenues to pursue, adding to the existing literature on the storytelling of and in organizations (Boje, 1991; 2008). Similarly, future research could explore the ways in which the audience perceives and makes sense of the information provided and to which extent it requires additional context or relies on the justifying self’s interpretative guidance when assessing what might be ‘true’ or ‘false’.

Primary sources

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Descriptor	signatures
Rektoratsangelegenheiten	58-61a
Senat, Ausschüsse des Senats	98-144
Professorenrat	150-152
Rektorat	158-165
Institute	168-173
Lehrkörper, Beamte, Angestellte, Assistenten	257-277
Habilitationen/Promotionen	292-303
Studenten	307-450
Verwaltung	452-540
Träger	553-595
Wissenschaft	607-612
Sonstiges	630-639

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